

§ 70.311

27 CFR Ch. I (4–1–11 Edition)

to be performed at any office of the Bureau or any other office or agency of the United States, located outside the District of Columbia, the term “legal holiday” includes, in addition to the legal holidays enumerated in paragraph (b)(1) of this section, any statewide legal holiday of the State where the act is required to be performed. If the act is performed in accordance with law at an office of the Bureau or any other office or agency of the United States located in a Territory or possession of the United States, the term “legal holiday” includes, in addition to the legal holidays described in paragraph (b)(1) of this section, any legal holiday which is recognized throughout the Territory or possession in which the office is located.

(26 U.S.C. 5061 and 7503)

[T.D. ATF-6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF-365, 60 FR 33674, June 28, 1995; T.D. ATF-450, 66 FR 29028, May 29, 2001; T.D. TTB-89, 76 FR 3515, Jan. 20, 2011; T.D. TTB-91, 76 FR 5481, Feb. 1, 2011]

EFFECTIVE DATE NOTE: By T.D. TTB-89, 76 FR 3515, Jan. 20, 2011, § 70.306 was amended by revising the section heading and the last sentence of paragraph (a), effective Feb. 22, 2011 through Feb. 24, 2014.

GENERAL PROVISIONS RELATING TO STAMPS, MARKS OR LABELS

§ 70.311 Authority for establishment, alteration, and distribution of stamps, marks, or labels.

The appropriate TTB officer may establish, and from time to time alter, renew, replace, or change the form, style, character, material, and device of any stamp, mark, or label under any provision of the law relating to Subtitle E of the Internal Revenue Code (or to any provision of Subtitle F which relates to Subtitle E).

(26 U.S.C. 6801)

[T.D. ATF-251, 52 FR 19314, May 22, 1987. Redesignated by T.D. ATF-301, 55 FR 47606, Nov. 14, 1990]

REGISTRATION

§ 70.321 Registration of persons paying a special tax.

(a) *Persons required to register.* Every person engaged in a trade or business in respect of which a special tax is im-

posed by one of the following sections of the Internal Revenue Code is required to register with the Alcohol and Tobacco Tax and Trade Bureau.

(1)–(5) [Reserved]

(6) Section 5731 (relating to special tax on manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors); or

(7) Section 5802 (relating to importers, manufacturers and dealers of National Firearms Act weapons).

(b) *Procedure for registration.* The registration required of a person by reason of the person being engaged in a trade or business, in respect of which one of the special taxes listed in paragraph (a) of this section is imposed, shall be accomplished by timely executing and filing, in accordance with the instructions relating thereto, TTB Form 5630.5, Special Tax Registration and Return.

(26 U.S.C. 5802, 7011)

[T.D. ATF-6, 38 FR 32445, Nov. 26, 1973, as amended by T.D. ATF-271, 53 FR 17549, May 17, 1988. Redesignated and amended by T.D. ATF-301, 55 FR 47606, 47653, Nov. 14, 1990; T.D. ATF-379, 61 FR 31426, June 20, 1996; T.D. TTB-79, 74 FR 37424, July 28, 2009]

CRIMES, OTHER OFFENSES AND FORFEITURES

SOURCE: Sections 70.331 through 70.333 added by T.D. ATF-301, 55 FR 47653, Nov. 14, 1990, unless otherwise noted.

§ 70.331 Fraudulent returns, statements, or other documents.

Any person who willfully delivers or discloses to any officer or employee of the Bureau any list, return, account, statement, or other document, known by him to be fraudulent or to be false as to any material matter, shall be fined not more than \$10,000 (\$50,000 in the case of a corporation) or imprisoned not more than 1 year, or both.

(26 U.S.C. 7207)

§ 70.332 Unauthorized use or sale of stamps.

Any person who buys, sells, offers for sale, uses, transfers, takes or gives in exchange, or pledges or gives in pledge, except as authorized in the Internal Revenue Code or in regulations made